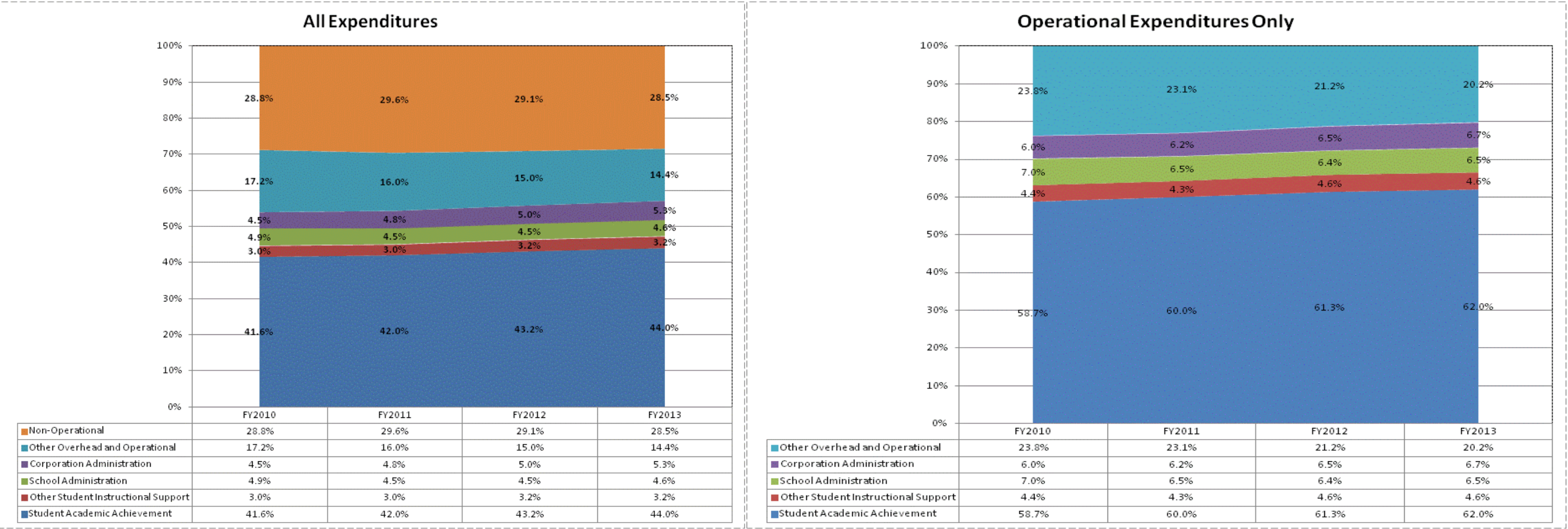


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westfield-Washington Schools (3030)

Westfield-Washington Schools (3030)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$23,459,546	43.5%	\$28,703,671	39.7%	\$33,588,836	43.2%	\$34,811,344	44.0%
Student Instructional Support	\$3,434,064	6.4%	\$5,660,840	7.8%	\$5,972,775	7.7%	\$6,204,845	7.8%
Overhead and Operational	\$11,885,438	22.1%	\$17,558,644	24.3%	\$15,608,857	20.1%	\$15,513,193	19.6%
Nonoperational	\$15,104,140	28.0%	\$20,319,030	28.1%	\$22,663,839	29.1%	\$22,516,160	28.5%
Grand Total	\$53,883,187		\$72,242,185		\$77,834,308		\$79,045,541	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	49.9%	47.6%	50.8%	51.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$158,383	\$355,067	\$1,403,052	N/A	> 500%	295%
11100 Regular Programs; Elementary	\$6,408,131	\$10,682,817	\$12,394,645	\$12,259,868	91%	15%	-1%
11200 Regular Programs; Middle/Junior High	\$3,522,913	\$5,910,496	\$6,807,708	\$6,799,122	93%	15%	0%
11300 Regular Programs; High School	\$3,083,013	\$4,846,995	\$4,399,457	\$4,771,865	55%	-2%	8%
11470 Vocational Education; Business Education	\$0	\$1,449	\$0	\$0	N/A	-100%	N/A
11520 Vocational Education; Area School Participation	\$0	\$174,227	\$165,237	\$191,122	N/A	10%	16%
11590 Other Vocational Education Programs	\$96,187	\$136,292	\$200,373	\$205,718	114%	51%	3%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$22,223	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$14,274	\$184,482	\$1,709,353	\$1,615,115	> 500%	> 500%	-6%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,586,185	\$38,792	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$25,844	\$11,370	\$55,144	\$44,207	71%	289%	-20%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$30,672	\$0	\$0	N/A	-100%	N/A
12510 Culturally Different; Communication Disorders	\$337,704	\$84,412	\$70,857	\$64,902	-81%	-23%	-8%
12610 Learning Disability	\$0	\$44,712	\$0	\$3,276	N/A	-93%	N/A
12810 Special Education Preschool	\$222,238	\$205,140	\$60,629	\$404,319	82%	97%	> 500%
12900 Other Special Programs	\$17,303	\$3,131,896	\$4,282,800	\$4,315,137	> 500%	38%	1%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$407	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$7,607	\$7,362	\$4,127	\$3,774	-50%	-49%	-9%
16200 Preventive Remediation	\$73,262	\$47,387	\$36,464	\$38,554	-47%	-19%	6%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$94,360	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$855,910	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$956,274	\$862,478	\$653,944	N/A	-32%	-24%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$17,160	\$15,542	N/A	N/A	-9%
22110 Improvement of Instruction; Service Area Direction	\$166,214	\$260,108	\$234,934	\$256,343	54%	-1%	9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,196	\$32,371	\$36,535	\$26,219	99%	-19%	-28%
22130 Improvement of Instruction; Instructional Staff Training	\$117,458	\$128,006	\$127,113	\$86,298	-27%	-33%	-32%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$43,040	\$19,248	N/A	N/A	-55%
22220 Library/Media Services; School Library	\$480,399	\$746,168	\$811,292	\$831,355	73%	11%	2%
22230 Library/Media Services; Audiovisual	\$14,207	\$16,906	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$31,704	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$41,009	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,970	\$12,991	\$11,820	\$5,523	-82%	-57%	-53%
22360 Instruction, Related Technology; Network Support	\$1,071,135	\$389,200	\$136,619	\$143,663	-87%	-63%	5%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$5,901	\$1,498	\$850	N/A	-86%	-43%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$433,567	\$458,862	\$764,486	\$620,624	43%	35%	-19%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$149,800	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,249,053	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$20,133,574	\$28,703,671	\$33,588,836	\$34,811,344	73%	21%	4%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$44,039	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$609,792	\$1,510,908	\$1,899,143	\$1,951,022	220%	29%	3%
21340 Health Services; Nurse Services	\$194,095	\$373,305	\$399,954	\$427,340	120%	14%	7%
21390 Health Services; Other Health Services	\$35,658	\$15,372	\$12,259	\$6,706	-81%	-56%	-45%
21420 Psychological Testing	\$10,342	\$28,522	\$880	\$5,160	-50%	-82%	486%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$41,057	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$84,037	\$153,609	\$171,192	\$175,152	108%	14%	2%
24100 Office of The Principal	\$1,747,377	\$3,212,017	\$3,238,954	\$3,382,946	94%	5%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24900 Other Support Services, School Administration	\$158,261	\$326,051	\$250,394	\$256,519	62%	-21%	2%
Student Instructional Support Total	\$2,883,600	\$5,660,840	\$5,972,775	\$6,204,845	115%	10%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$27,350	\$21,728	\$19,519	\$23,285	-15%	7%	19%
23120 Board of Education; Service Area Assistants	\$47,340	\$100,886	\$95,296	\$98,243	108%	-3%	3%
23150 Board of Education; Legal Services	\$8,372	\$14,744	\$9,603	\$3,365	-60%	-77%	-65%
23160 Board of Education; Promotion Expenses	\$1,221	\$5,971	\$5,994	\$0	-100%	-100%	-100%
23190 Board of Education; Other Governing Body Services	\$10,628	\$8,582	\$0	\$844	-92%	-90%	N/A
23210 Executive Administration; Office of The Superintendent	\$320,925	\$470,583	\$490,724	\$466,344	45%	-1%	-5%
23220 Executive Administration; Community Relations	\$94,491	\$116,825	\$105,111	\$104,739	11%	-10%	0%
23230 Executive Administration; Staff Relations and Negotiations	\$65,816	\$27,897	\$0	\$324	-100%	-99%	N/A
23290 Executive Administration; Other Executive Administration Services	\$22,180	\$89,628	\$328,520	\$421,865	> 500%	371%	28%
25110 Fiscal Services; Office of The Business Manager	\$80,224	\$165,060	\$179,633	\$177,910	122%	8%	-1%
25120 Fiscal Services; Service Area Direction	\$31,213	\$22,798	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$179,564	\$329,930	\$311,709	\$323,982	80%	-2%	4%
25191 Other Fiscal Services; Refund of Revenue	\$52,269	\$268,596	\$81,020	\$75,100	44%	-72%	-7%
25192 Other Fiscal Services; Petty Cash	\$400	\$250	\$250	\$250	-38%	0%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$15,145	\$58,883	\$119,537	\$128,702	> 500%	119%	8%
25196 Other Fiscal Services; Cash Change	\$1,790	\$1,781	\$2,111	\$2,091	17%	17%	-1%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$100	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$137,131	\$160,712	\$161,125	N/A	17%	0%
25720 Personnel Services; Recruitment and Placement	\$0	\$610	\$130	\$432	N/A	-29%	232%
25730 Personnel Services; Personnel Services	\$0	\$6	\$52,597	\$57,077	N/A	> 500%	9%
25750 Personnel Services; Health Services	\$2,851	\$440,103	\$159,040	\$191,139	> 500%	-57%	20%
25790 Personnel Services; Other Professional Services	\$0	\$9,798	\$1,234	\$1,299	N/A	-87%	5%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$189,026	\$166,461	\$171,332	N/A	-9%	3%
25850 Administrative Technology Services; Network Support	\$0	\$1,126,300	\$1,325,596	\$1,422,565	N/A	26%	7%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$587,116	\$293,081	\$313,124	N/A	-47%	7%
25920 Ditch Assessments	\$124	\$1,222	\$5,914	\$8,167	> 500%	> 500%	38%
25950 Other Assessments	\$0	\$4,948	\$881	\$959	N/A	-81%	9%
25990 Other Support Services, Central	\$561,321	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,714,150	\$4,532,927	\$4,498,693	\$3,991,694	7%	-12%	-11%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	-\$60,658	\$0	\$2,633	N/A	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,108,958	\$3,013,609	\$1,032,310	\$1,206,079	-43%	-60%	17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,818	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$40,217	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$65,146	\$141,699	\$151,535	\$156,374	140%	10%	3%
26700 Operation and Maintenance of Plant Services; Insurance	\$402,453	\$224,731	\$339,336	\$361,013	-10%	61%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$132,324	\$52,093	N/A	N/A	-61%
27010 Student Transportation; Service Area Direction	\$125,234	\$94,918	\$99,520	\$107,717	-14%	13%	8%
27100 Student Transportation; Vehicle Operation	\$938,968	\$1,614,954	\$1,646,042	\$1,733,615	85%	7%	5%
27200 Student Transportation; Monitoring Services	\$108,526	\$144,998	\$144,078	\$155,936	44%	8%	8%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$567,046	\$849,414	\$965,735	\$1,028,816	81%	21%	7%
27400 Student Transportation; Purchase of School Buses	\$242,630	\$812,847	\$133,212	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$3,574	\$1,273	\$176	\$32,239	> 500%	> 500%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$77,619	\$152,262	\$116,090	\$119,089	53%	-22%	3%
27910 Student Transportation; Bus Driver Training	\$267	\$739	\$156	\$860	222%	16%	451%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$4,780	\$0	N/A	N/A	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$918,081	\$974,151	\$1,513,421	\$1,530,794	67%	57%	1%
31400 Food Services Operations; Food Purchases	\$627,310	\$860,380	\$916,779	\$879,877	40%	2%	-4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Westfield-Washington Schools (3030)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational Total	\$11,466,222	\$17,558,644	\$15,608,857	\$15,513,193	35%	-12%	-1%
Nonoperational							
33400 Athletic Coaches	\$185,185	\$240,500	\$362,891	\$358,935	94%	49%	-1%
33990 Other Community Services; Other	\$11,700	\$23,130	\$63,263	\$69,895	497%	202%	10%
43000 Facilities Acquisition and Construction; Professional Services	\$24,780	\$57,207	\$59,050	\$34,199	38%	-40%	-42%
45100 Building Acquisition, Construction and Improvements	\$0	\$3,985	\$1,060,898	\$1,538,448	N/A	> 500%	45%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$196,500	\$144,785	\$70,718	\$85,750	-56%	-41%	21%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$338,904	\$331,898	\$147,765	\$92,366	-73%	-72%	-37%
51100 Debt Services; Principal on Debt; Bonds	\$402,189	\$230,000	\$265,000	\$140,000	-65%	-39%	-47%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$159,951	\$121,568	\$55,544	N/A	-65%	-54%
52200 Debt Services; Interest on Debt; Temporary Loans	\$172,385	\$311,713	\$48,524	\$57,823	-66%	-81%	19%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$13,507,500	\$9,685,000	\$12,013,923	\$13,210,000	-2%	36%	10%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,826,244	\$8,330,777	\$6,794,632	N/A	-23%	-18%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$77,373	\$0	\$0	N/A	-100%	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$1,472	\$0	\$0	N/A	-100%	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$23,206	\$0	\$15,068	N/A	-35%	N/A
54200 Common School Fund; Principal	\$187,086	\$132,729	\$75,000	\$0	-100%	-100%	-100%
54250 Common School Fund; Interest	\$0	\$16,660	\$2,813	\$0	N/A	-100%	-100%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$9,300	\$10,800	\$11,800	N/A	27%	9%
60700 Nonprogramed Charges; Scholarships	\$37,100	\$43,875	\$30,850	\$51,700	39%	18%	68%
Nonoperational Total	\$15,063,329	\$20,319,030	\$22,663,839	\$22,516,160	49%	11%	-1%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$1,527,947	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,806,652	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,863	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$4,336,462	\$0	\$0	\$0	N/A	N/A	N/A